"II. As an exception to the foregoing rule, the undermentioned special establishments should be debited as indicated below :—

"(i) purely revenue establishment employed entirely on the management of Irrigation, Navigation, or Drainage Works, and on the assessment, etc., of connected revenue, to the sub-division, 'Working Expenses' of the major head 'XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept' or to the major head '18—Other Revenue Expenditure financed from Ordinary Revenues,' as the case may be;

"*Note*:—If in any division of a circle of superintendence, the charges of this special establishment cannot be allotted accurately to either of these two heads, the entire revenue establishment of the circle should be treated as 'Joint Revenue Establishment XVII and 18' though it will be classified, in the first instance, in accordance with the general rule in I.

"(ii) establishment employed on large irrigation surveys for new projects to the surveys concerned under the head '18—Other Revenue Expenditure financed from Ordinary Revenues—Miscellaneous Expenditure.'

"(iii) establishment employed on famine relief works to the head '54—A. Famine Relief.'

"(iv) establishment employed in workshops, of a quasi-commercial character, to the workshop concerned under the major head under which its maintenance charges may be classified.

"III. Subject to such general or special orders issued by Government in this behalf, pay and allowances of such temporary establishment as is employed upon the actual execution, as distinct from the general supervision, of a specific work or upon the subordinate supervision of departmental labour, stores, and machinery in connection with such a work may be debited to the account of that work.

"IV. The cost of special tools and plant, *i.e.*, tools, plant, machinery, etc., obtained to meet the special requirements of a particular work or project and of a nature not usually to be found in the general stores of the State or Administration, should be treated as a direct charge to that work or project.

"V. When the charges on account of establishment and tools and plant of a division are met out of a single major head in the first instance, a share of such charges may be debited, where necessary, to other major heads or accounts concerned in accordance with such methods as may be prescribed by Government in consultation with the Accountant-General. Similarly, the cost of special tools and plant (such as dredgers, etc.) debited to a single head in the accounts, may be distributed over the several sub-heads of works, in accordance with such methods as the Government may determine in consultation with the Accountant-General."

4. Necessary amendments to the Mysore Public Works Account Code will issue separately.

M. SHAMANNA,
Secretary to Government,
Finance Department.

LOCAL SELF-GOVERNMENT SECRETARIAT

Issues directions regarding the forwardal of the Cash Accounts of the Town Municipalities to the Audit Offices.

READ—

Official Memorandum No. L. 8911-9029—Ml. 24-51-15, dated 19th November 1951 directing the Presidents of the Town Municipal Councils to arrange for the prompt and regular submission of the monthly Cash Accounts to the Controller, State Accounts Department.

2. Circular No. 1464—CSA., dated 6th July 1951 from the Controller, State Accounts Department, directing that the monthly Cash Accounts and other periodical returns be sent direct to the Assistant Controller in charge of the respective Local Audit Circles.

3. Letter No. 97—CSA., dated 31st July 1952—1st August 1952 from the Controller, State Accounts Department, stating that in spite of the above Official Memorandum and reminders, the position regarding the prompt and regular transmission of accounts has not improved, etc.

4. Unofficial Note No. RD. R4. C. 1036-389—52, dated 8th September 1952 from the Commissioner for Local Self-Government in Mysore, furnishing his opinion thereon.

ORDER NO. L. 13628-744—ML. 180-52-2, DATED BANGALORE, THE 17TH NOVEMBER 1952.

The Controller, State Accounts Department, has stated that most of the Presidents of Town Municipal Councils have not taken any interest in the prompt despatch of the monthly Cash Accounts and that much difficulty is being experienced in the verification of the Budget estimates of the Local Bodies in the collection of statistical data required for various purposes and also audit work, and has suggested that the Presidents of Local Bodies may be requseted to attach to each Office Establishment Pay Cheque for the month presented at the treasury for encashment, a certificate that the Cash Accounts due up to the end of previous month have been despatched to the concerned Local Audit Circle and these certificates on receipt in the Circle Office along with the treasury schedules will be verified and where they are seen to be false, the Treasury Officers concerned will have to be addressed not to encash the Office Establishment Cheque for the subsequent month without any specific authorisation from the Circle Officer, who will do so only when the accounts due have been rendered.

2. The suggestion of the Controller, State Accounts Department, Bangalore, agreed to by the Commissioner for Local Self-Government to furnish a certificate in the monthly pay bills of the Municipalities regarding sending Cash Accounts is approved. If a false certificate is attached, the Local Circle Officer is authorised to instruct the Treasury Officer concerned not to encash the Monthly Pay Cheque until the monthly Cash Accounts are sent and until a letter to that effect is sent by the Officer in charge of the Local Audit Circle to the Taluk or District Treasury Officer concerned.

3. Presidents of all the Town Municipal Councils are requested to see that the Monthly Cash Accounts are got prepared as soon as the month closes and sent to the Local Audit Office. The slackness on the part of the concerned officials in this behalf should be severely dealt with by the Deputy Commissioners and Commissioner for Local Self-Government.

A. S. KHALEEL,
Secretary to Government,
Local Self-Government Department.

Printed by the Director of Printing, Stationery and Publications at the Government Press, Bangalore.